

Professional Accountants Bill.

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A

B I L L

TO

Provide for the Registration of Professional Accountants A.D. 1909.
in Great Britain and Ireland, and for other relative
purposes.

WHEREAS it is expedient to provide for the registration of
persons practising as professional accountants in Great
Britain and Ireland so as to distinguish qualified from unquali-
fied persons and otherwise to amend the law as to persons so
5 practising:

Be it therefore enacted by the King's most Excellent Majesty,
by and with the advice and consent of the Lords Spiritual and
Temporal, and Commons, in this present Parliament assembled
and by the authority of the same, as follows:—

10 1. This Act may be cited as the Professional Accountants Short title.
Act, 1909.

2. In this Act—

Definitions.

15 "The registers" means the Registers of Accountants in
England and Wales, Scotland, and Ireland, directed
to be kept under this Act;

"The registrars" means the persons for the time being
appointed to be or to perform the duties of registrars
under this Act;

20 "Professional accountant" means any person whose business
or occupation is the performance of the functions of a
professional accountant, and the term "person"
includes male and female.

REGISTRATION.

25 3. Registers of the names of persons practising as professional
accountants in England and Wales, Scotland, and Ireland shall be
[Bill 298.] Registers of persons practising as

A.D. 1909. kept subject to the provisions of this Act by the registrars in
professional books to be styled the Registers of Professional Accountants in
accountants. England and Wales, Scotland, and Ireland.

Persons entitled to be registered. 4. The following persons shall (subject to the provisions of
this Act herein-after contained) be entitled to be registered under 5
this Act:—

- (1) All persons who are now members of the Institute of
Chartered Accountants in England and Wales, the
Society of Incorporated Accountants and Auditors,
the Corporation of Accountants, Limited, the Society 10
of Accountants in Edinburgh, the Institute of
Accountants and Actuaries in Glasgow, the Society
of Accountants in Aberdeen, the Institute of Chartered
Accountants in Ireland, the Institution of Certified
Public Accountants, Limited, the London Association 15
of Accountants, Limited, the Faculty of Accountants,
Limited, and the Central Association of Accountants,
Limited, from lists to be supplied by the councils
thereof, or who shall become members of any of
these bodies. 20

- (2) Any person who (although not a member of any of the
bodies mentioned in this Act) shall *within six months*
from the passing of this Act give notice in writing
to the registrar in that part of the United Kingdom
in which he resides, and *within twelve months from* 25
the passing of this Act proves to the satisfaction of
the registrar that he was in practice as a professional
accountant in the United Kingdom *at the passing of*
this Act, subject, nevertheless, to the provisions of
section eight of this Act. 30

Persons entitled to be registered on passing examinations under this Act. 5. Any person (not being a person entitled to be registered
under the preceding provisions of this Act) shall be entitled
(subject, nevertheless, to the provisions of section eight of this
Act) to be registered under this Act on producing or transmitting
to the registrar a certificate of the society to which he belongs 35
that he has passed such examination as the said society shall
from time to time prescribe, and that he has served under
articles to a professional accountant practising in the United
Kingdom and registered or entitled to be registered under this
Act for not less than five years, or in the case of a graduate 40
of any university in the United Kingdom for not less than
three years, and that he has attained the age of twenty-one

years; or in the case of persons not serving articles who at the passing of this Act may not have completed the final examination of the society to which he belongs, shall be entitled to be registered on passing such final examination within three years of the passing of this Act, and to have his name placed on the register as a professional accountant.

A.D. 1909.

6. The registrars shall be appointed by the Board of Trade and shall be independent of any of the bodies mentioned in this Act.

Registrars
and custody
of register.

10 The registrar for England and Wales shall have his office in London. The registrar for Scotland shall have his office in Edinburgh, and the registrar for Ireland shall have his office in Dublin, and the registrars shall be remunerated from fees contributed by the bodies mentioned in this Act, as may be prescribed by the Board of Trade, and in prescribing such fees the Board shall have regard to the fees to be paid to the registrars by applicants for registration, who may or may not be members of any of the bodies mentioned in this Act.

7. Each body mentioned in this Act shall retain its own organisation, and all persons registered under this Act shall be styled "professional accountant," but any person may adopt the particular designation or initials of the society of which he is a member.

Identity of
accountant
bodies.

8. A registrar may refuse to register under this Act—

(1) any person who has been excluded from membership of any body of accountants in this Act mentioned or referred to:

Power to
refuse registra-
tion in
certain cases.

(2) any person who has been suspended from membership of any body of accountants in this Act mentioned or referred to, so long as suspension continues:

(3) any person who is proved to the satisfaction of the council of the body of which he is a member—

(a) to have been convicted of any crime in or beyond the United Kingdom or to have been declared by any court of competent jurisdiction in or beyond the United Kingdom to have committed any fraud;

(b) to have been guilty of any act or default discreditable to a professional accountant;

A.D. 1909.

(c) to have been adjudged bankrupt, or individually or as a partner to have made an assignment for the benefit of creditors, or to have made any arrangement for the payment of a composition to creditors, after the commencement of 5 this Act;

(d) to be following any business or occupation other than that of a professional accountant, or some business which is incident thereto or consistent therewith: Provided that, where, at the 10 date of the *passing of this Act* the practice of a professional accountant is being carried on in combination with some other business, then the provisions of this subsection relative to the following or entering into any other business or 15 occupation shall not apply to a person registered under this Act who continues to carry on that same combined business.

Correction of
registers.

9.—(1) The registrars shall from time to time insert in the registers any alteration which may come to their knowledge or 20 be reported to them by any of the societies, in the name or address or description of any person registered.

(2) The registrars shall remove from the registers the name of every deceased person.

(3) The registrars may remove from the registers the names 25 of any persons who have ceased to practise but not (save as herein-after provided) without the consent of these persons.

(4) The name of any person may be removed from the register who is in arrear with his subscription for twelve months 30 after the same is payable on the same being reported by the body of which he is a member, but in such a case it shall be the duty of the registrar to intimate to such person one month before his name is removed of his intention to remove such name from the register unless such arrears of subscription are paid.

(5) In the case of any registered person who is not a member 35 of any of the bodies mentioned in this Act, the amount of his annual subscription and time of payment shall be fixed by the Board of Trade and paid to the registrar, and in the event of his subscription being in arrear for twelve months after the same is payable, the registrar shall adopt the same procedure towards him 40 as is prescribed in the preceding subsection hereof.

(6) In the execution of his duties under this section the registrar shall act on such evidence as in each case appears to him sufficient. A.D. 1909.

10. Any registrar may remove from his register the name
 5 of any person which has been erroneously or fraudulently entered, and the name of any person who shall be excluded or suspended from the membership of any of the bodies in this Act mentioned or referred to, and the name of any other person (not being a member of any such body) who has been guilty of any offence
 10 or misconduct or has committed any act or default which would justify the registrar in refusing to register him under this Act, and the name of any person who has failed to pay within six months after a written demand in that behalf from the registrar any fee due from him under the provisions of this Act.

Removal of
names from
register.

15 11. Where the name of a person has been removed from the register it shall not be again entered in the register except by order of the High Court.

Restoration
of name to
register.

12. The registrars shall cause lists of all persons on the registers to be from time to time, and at least once a year, printed
 20 under their direction and published and sold.

Publication
and sale of
lists of persons
on register.

13. A copy of such register for the time being purporting to be printed and published in pursuance of this Act shall be evidence in all cases (until the contrary be made to appear) that the persons therein named are on the register, and the absence of
 25 the name of any person from such copy shall be evidence (until the contrary be made to appear) that such person is not on the register: Provided that in the case of any person whose name does not appear in such copy, a certified copy under the hand of the registrar of the entry of the name of such person in the
 30 register shall be evidence that such person is on the register.

Evidence of
registration.

OFFENCES AND LEGAL PROCEEDINGS.

14. From and after the thirty-first day of December nineteen hundred and nine it shall not be lawful for any person whose name is not on the register—

Prohibition
of unregis-
tered per-
sons using
title of pro-
fessional
accountant,
&c.

35 (a) to take or use any name, title, description or addition, by letters or otherwise, stating or implying that he is a professional accountant; or

A.D. 1909.

- (b) to hold himself out to the public as ready to undertake for pay the business of a professional accountant, or to exercise any function prescribed by law as having to be exercised by a professional accountant.

Any person acting in contravention of this section shall be liable to a fine not exceeding *twenty pounds*, and to a further fine not exceeding *one pound* for every day on which the offence is repeated after conviction.

Prohibition of persons falsely describing themselves as members of any of the bodies mentioned in this Act.

15. From and after the *thirty-first day of December nineteen hundred and nine* it shall not be lawful for any person not being a member of one or other of the bodies of accountants mentioned in this Act to take or use any title, description, or initials by letters or otherwise, stating or implying that he is a member of any such body, or in any way whatsoever to hold himself out as being a member of any such body.

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Any person acting in contravention of this section shall be liable to a fine not exceeding *twenty pounds*, and to a further fine not exceeding *one pound* for every day on which the offence is repeated after conviction.

Penalty for obtaining registration by false representation.

16. Any person who wilfully procures or attempts to procure himself to be placed on the register by making or producing or causing to be made or produced, any false or fraudulent declaration, certificate, or representation, either in writing or otherwise, and any person aiding and assisting him therein, shall be deemed guilty of a misdemeanour, and shall, on conviction thereof, be liable to a fine not exceeding *fifty pounds*, or to be imprisoned with or without hard labour for any term not exceeding twelve months.

25

Penalty for wilful falsification of register.

17. If the registrar wilfully makes or causes to be made any falsification in any matter relating to the register he shall be deemed guilty of a misdemeanour and shall be liable to a fine not exceeding *fifty pounds*, or to be imprisoned with or without hard labour for any term not exceeding twelve months.

30

Prosecution of offences and recovery of fines.

18. All offences under this Act may be prosecuted and all fines may be recovered in a summary manner under the Summary Jurisdiction Acts.

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Restriction on prosecution.

19. A prosecution under this Act may be instituted by the council of any of the bodies mentioned in this Act, but shall not be instituted by a private person without the written consent of the council of the body of which he is a member.

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20.—(1) Any notice or document required by or for the purpose of this Act to be sent may be sent by post, and when sent to any person registered under this Act shall be deemed to be properly addressed if addressed to him at his registered address, and shall be deemed to be properly served if so addressed and put into the post.

A.D. 1909.

Service of
notices by
post.

(2) Any notice relating to the removal by the registrar from the register of the name of any member or relating to the refusal by the registrar to register any person shall be sent by post as a registered letter.

Professional Accountants.

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B I L L

To provide for the Registration of Professional Accountants in Great Britain and Ireland, and for other relative purposes.

Presented by Mr. Chiozza Money,

supported by

Mr. Astbury, Mr. Arnold Herbert, and

Mr. Radford.

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